

53A-2-118.2 New school district property tax -- Limitations.

- (1)
 - (a) A new school district created under Section 53A-2-118.1 may not impose a property tax prior to the fiscal year in which the new school district assumes responsibility for providing student instruction.
 - (b) The remaining school district retains authority to impose property taxes on the existing school district, including the territory of the new school district, until the fiscal year in which the new school district assumes responsibility for providing student instruction.
- (2)
 - (a) If at the time a new school district created pursuant to Section 53A-2-118.1 assumes responsibility for student instruction any portion of the territory within the new school district was subject to a levy pursuant to Section 53A-17a-133, the new school district's board may:
 - (i) discontinue the levy for the new school district;
 - (ii) impose a levy on the new school district as provided in Section 53A-17a-133; or
 - (iii) impose the levy on the new school district, subject to Subsection (2)(b).
 - (b) If the new school district's board applies a levy to the new school district pursuant to Subsection (2)(a)(iii), the levy may not exceed the maximum duration or rate authorized by the voters of the existing district or districts at the time of the vote to create the new school district.

Amended by Chapter 371, 2011 General Session